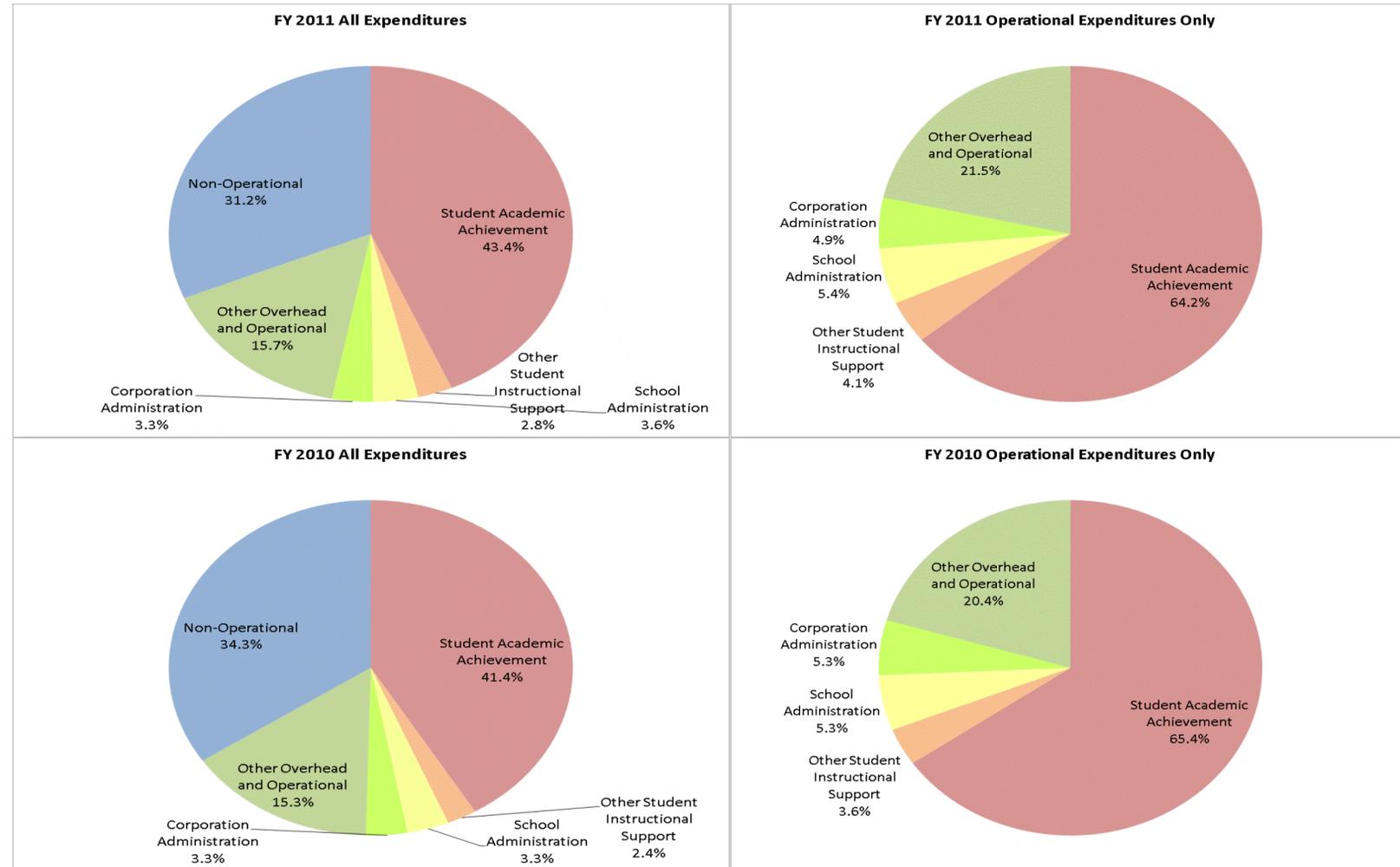


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Wawasee Community School Corp (4345)**

Wawasee Community School Corp (4345)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$15,117,494	49.9%	\$18,474,334	53.7%	\$18,609,320	41.4%	\$16,080,509	43.4%
Student Instructional Support	\$2,287,622	7.6%	\$2,936,850	8.5%	\$2,577,565	5.7%	\$2,360,998	6.4%
Overhead and Operational	\$6,319,168	20.9%	\$6,533,002	19.0%	\$8,366,611	18.6%	\$7,014,672	18.9%
Nonoperational	\$6,556,134	21.7%	\$6,470,500	18.8%	\$15,449,123	34.3%	\$11,563,702	31.2%
Grand Total	\$30,280,417		\$34,414,686		\$45,002,619		\$37,019,882	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	57.5%	62.2%	47.1%	49.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Wawasee Community School Corp (4345)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$4,255,329	\$4,311,893	\$7,275,265	\$6,195,541	46%	44%	-15%
	11200 Regular Programs; Middle/Junior High	\$2,192,825	\$2,268,021	\$3,450,037	\$2,919,051	33%	29%	-15%
	11300 Regular Programs; High School	\$2,388,105	\$2,532,932	\$4,111,601	\$3,759,346	57%	48%	-9%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$96,395	\$32,704			-66%
	11410 Vocational Education; Agriculture A	\$61,390	\$69,031	\$64,598	\$93,478	52%	35%	45%
	11430 Vocational Education; Distributive Education	\$48,097	\$60,611	\$73,512	\$73,938	54%	22%	1%
	11460 Vocational Education; Occupational Home Economics	\$44,119	\$60,656	\$55,682	\$79,755	81%	31%	43%
	11470 Vocational Education; Business Education	\$57,653	\$64,017	\$94,999	\$44,768	-22%	-30%	-53%
	11480 Vocational Education; Industrial Education A	\$113,264	\$120,717	\$153,234	\$161,261	42%	34%	5%
	11590 Other Vocational Education Programs	\$87,807	\$97,583	\$121,230	\$121,871	39%	25%	1%
	12110 Gifted And Talented; Gifted and Talented	\$71,199	\$62,384	\$42,111	\$44,492	-38%	-29%	6%
	12210 Mental Disabilities; Mild Mental Disabilities	\$702,745	\$779,069	\$898,492	\$915,734	30%	18%	2%
	12220 Mental Disabilities; Moderate Mental Disabilities		\$32,197	\$55,514	\$56,389		75%	2%
	12330 Physical Impairment; Visual Impairment		\$22,085				-100%	
	12340 Physical Impairment; Hearing Impairment		\$51,879	\$92,458	\$93,965		81%	2%
	12350 Physical Impairment; Homebound	\$20,450	\$24,018	\$25,106	\$26,748	31%	11%	7%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time		\$58,411	\$132,802	\$112,080		92%	-16%
	12420 Emotional Disabilities; Emotional Disabilities; All Others		\$13,027	\$23,205	\$4,354		-67%	-81%
	12510 Culturally Different; Communication Disorders	\$47,993	\$54,326	\$143,040	\$129,380	170%	138%	-10%
	12520 Culturally Different; Compensatory	\$68,641	\$45,789	\$65,821	\$36,970	-46%	-19%	-44%
	12610 Learning Disability		\$37,939	\$96,626	\$77,733		105%	-20%
	12810 Special Education Preschool	\$33,000	\$130,339	\$74,790	\$34,415	4%	-74%	-54%
	12900 Other Special Programs	\$5,410	\$52,217	\$100,286	\$36,637	> 500%	-30%	-63%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$12,331	\$10,829	\$915	\$2,160	-82%	-80%	136%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$5,425	\$6,110	\$16,554	\$13,014	140%	113%	-21%
	14100 Summer School Programs; Elementary			\$7,002	\$3,138			-55%
	14300 Summer School Programs; High School	\$84,439	\$49,582	\$52,326	\$39,182	-54%	-21%	-25%
	16100 Remediation Testing	\$52,309	\$45,660	\$56,070	\$44,824	-14%	-2%	-20%
	16200 Preventive Remediation	\$7,418	\$26,482	\$14,626		-100%	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education			\$2,398	\$6,560			174%
	17900 Payments to Other Governmental Units Within State; Other	\$158,320				-100%		
	22110 Improvement of Instruction; Service Area Direction	\$68,047	\$86,934	\$28,320	\$4,879	-93%	-94%	-83%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$59,492	\$46,506	\$288,295	\$227,453	282%	389%	-21%
	22130 Improvement of Instruction; Instructional Staff Training	\$3,414	\$3,851	\$151,463	\$209,958	> 500%	> 500%	39%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$144,592	\$145,081	\$90,882	\$28,972	-80%	-80%	-68%
	22220 Library/Media Services; School Library	\$240,444	\$266,902	\$266,530	\$289,196	20%	8%	9%
	22230 Library/Media Services; Audiovisual	\$49,522	\$30,234	\$19,717	\$18,269	-63%	-40%	-7%
	22250 Library/Media Services; Computer Assisted Instruction Services		\$6,672				-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration			\$23,570	\$5,698			-76%
	22360 Instruction, Related Technology; Network Support	\$112,195	\$362,414			-100%	-100%	
	22900 Other Support Service, Instructional Staff			\$46,547	\$53,012			14%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$207,096	\$226,736	\$297,299	\$83,585	-60%	-63%	-72%
	26497 2007 Account Code - Teachers Retirement Fund	\$538,908	\$687,178					
Student Academic Achievement Total		\$11,941,977	\$12,950,310	\$18,609,320	\$16,080,509	35%	24%	-14%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$263,763	\$345,405	\$558,277	\$547,928	108%	59%	-2%
	21320 Health Services; Medical Services	\$94,780	\$106,052	\$133,120	\$134,296	42%	27%	1%
	21390 Health Services; Other Health Services		\$41,043	\$8,034	\$47,607		16%	493%
	21420 Psychological Testing		\$104,300	\$119,095	\$98,590		-5%	-17%
	21430 Psychological Counseling		\$2,900	\$2,525	\$2,250		-22%	-11%
	21720 Physical Therapy Services; Physical Therapy Services			\$32,169	\$41,281			28%
	21810 Special Education Administration; Service Area Direction		\$125,651	\$217,465	\$150,791		20%	-31%
	21910 Other Support Services, Students; Service Area Direction				\$83			
	24100 Office of The Principal	\$1,392,249	\$1,030,455	\$1,226,378	\$1,113,139	-20%	8%	-9%
	24900 Other Support Services, School Administration	\$143,153	\$260,363	\$280,502	\$225,033	57%	-14%	-20%
Student Instructional Support Total		\$1,893,944	\$2,016,171	\$2,577,565	\$2,360,998	25%	17%	-8%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$28,469	\$23,425	\$31,900	\$33,744	19%	44%	6%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Wawasee Community School Corp (4345)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	23150 Board of Education; Legal Services	\$25,380	\$10,269	\$49,248	\$50,931	101%	396%	3%
	23160 Board of Education; Promotion Expenses	\$2,973	\$2,969	\$573		-100%	-100%	-100%
	23210 Executive Administration; Office of The Superintendent	\$136,080	\$134,921	\$304,492	\$257,708	89%	91%	-15%
	23220 Executive Administration; Community Relations		\$1,257				-100%	
	23290 Executive Administration; Other Executive Administration Services	\$95,974		\$230,601	\$3,487	-96%		-98%
	25110 Fiscal Services; Office of The Business Manager	\$98,349	\$93,917	\$121,675	\$124,890	27%	33%	3%
	25160 Fiscal Services; Financial Accounting	\$119,078	\$124,282	\$137,831	\$137,470	15%	11%	0%
	25191 Other Fiscal Services; Refund of Revenue		\$128				-100%	
	25195 Other Fiscal Services; Bank Account Service Charge			\$9,049	\$8,677			-4%
	25199 Other Fiscal Services; Other	\$301,791	\$24,797	\$22,093		-100%	-100%	-100%
	25600 Public Information Services	\$9,212	\$3,197	\$3,811	\$3,480	-62%	9%	-9%
	25750 Personnel Services; Health Services	\$2,780	\$2,560	\$2,360	\$1,800	-35%	-30%	-24%
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$303,965	\$309,199			2%
	25850 Administrative Technology Services; Network Support			\$279,333	\$286,800			3%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,706,193	\$1,942,665	\$2,138,950	\$1,952,200	14%	0%	-9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$47,076	\$51,273	\$62,246	\$88,302	88%	72%	42%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$294,338	\$215,734	\$255,789	\$299,327	2%	39%	17%
	26499 2007 Account Code - Other	\$285,331	\$98,420					
	26700 Operation and Maintenance of Plant Services; Insurance	\$102,782	\$142,304	\$411,490	\$293,028	185%	106%	-29%
	27010 Student Transportation; Service Area Direction	\$115,798	\$69,998	\$100,233	\$114,535	-1%	64%	14%
	27100 Student Transportation; Vehicle Operation	\$563,086	\$657,639	\$971,027	\$928,171	65%	41%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$359,970	\$514,978	\$666,811	\$645,195	79%	25%	-3%
	27400 Student Transportation; Purchase of School Buses	\$271,981	\$312,022	\$892,755	\$182,743	-33%	-41%	-80%
	27500 Student Transportation; Insurance on Buses	\$65,350	\$74,847	\$101,482	\$275	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$10,765	\$23,878	\$37,192	\$30,614	184%	28%	-18%
	31100 Food Services Operations; Service Area Direction	\$21,378	\$28,643	\$14,400	\$13,420	-37%	-53%	-7%
	31200 Food Services Operations; Food Preparation and Dispensing	\$813,092	\$793,743	\$1,165,891	\$1,199,558	48%	51%	3%
	31900 Other Food Services	\$34,559	\$36,589	\$51,411	\$49,118	42%	34%	-4%
Overhead and Operational Total		\$5,511,784	\$5,384,456	\$8,366,611	\$7,014,672	27%	30%	-16%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services			\$8,064	\$4,425			-45%
	33200 Community Recreation	\$32,271	\$19,795	\$17,833	\$18,081	-44%	-9%	1%
	33400 Athletic Coaches	\$336,220	\$344,079	\$438,362	\$434,380	29%	26%	-1%
	33990 Other Community Services; Other				\$13,350			
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$123,019	\$22,550	\$16,888	\$13,141	-89%	-42%	-22%
	43000 Facilities Acquisition and Construction; Professional Services	\$729,093	\$21,508	\$44,463	\$47,165	-94%	119%	6%
	45100 Building Acquisition, Construction and Improvements	\$1,015,287	\$432,421	\$7,591,121	\$3,610,774	256%	> 500%	-52%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$138,254	\$166,912	\$160,022	\$150,134	9%	-10%	-6%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$526,047	\$503,300	\$222,478	\$318,631	-39%	-37%	43%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$173,273	\$274,645	\$1,858,281	\$1,855,618	> 500%	> 500%	0%
	51100 Debt Services; Principal on Debt; Bonds		\$1,140,413	\$2,240,000	\$2,314,897		103%	3%
	52100 Debt Services; Interest on Debt; Bonds		\$111,163	\$478,059	\$397,752		258%	-17%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$137,971	\$85,270	\$77,021	\$17,770	-87%	-79%	-77%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,225,153	\$2,670,869	\$900,000	\$975,000	-70%	-63%	8%
	53150 Debt Services; Lease Rental; Buildings ; Interest		\$495,565	\$1,368,745	\$1,390,534		181%	2%
	59100 Other Debt Services Obligations; Registrars Fee			\$26,015	\$1,550			-94%
	60700 Nonprogramed Charges; Scholarships	\$5,200		\$1,771	\$500	-90%		-72%
Nonoperational Total		\$6,441,788	\$6,288,489	\$15,449,123	\$11,563,702	80%	84%	-25%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$194,950	\$193,595					
	26492 2007 Account Code - Social Security	\$1,046,467	\$1,095,605					
	26494 2007 Account Code - Group Insurance	\$3,147,164	\$6,478,899					
	26496 2007 Account Code - Unemployment Compensation	\$1,345	\$7,162					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$100,998						
Prorated By Fund Total		\$4,490,924	\$7,775,260					